

**Lone Pine Fire Protection District
Evangeline Parish Police Jury**

June 30, 2014

**Lone Pine Fire Protection District
Evangeline Parish Police Jury**

June 30, 2014

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OESTRIECHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

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ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors
Lone Pine Fire Protection District
Lone Pine, Louisiana

We have compiled the accompanying financial statements of Lone Pine Fire Protection District, Evangeline Parish Police Jury as of and for the year ended June 30, 2014. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain any assurance that there are no material modifications that should be made to the financial statements.

Accounting principles in the United States of America require governmental entities to present a statement of net assets and a statement of activities as government-wide financial statements. Management has informed us that the required statements have not been presented. The effects of this departure have not been determined.



The CPA. Never Underestimate The Value.™

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Lone Pine Fire Protection District.


Oestrieche & Company
Certified Public Accountants

September 30, 2014

**LONE PINE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUND TYPE-GENERAL FUND**

**BALANCE SHEET
JUNE 30, 2014**

ASSETS

Cash and cash equivalents	\$ 58,945
Accounts receivable	<u>13,192</u>

TOTAL ASSETS	<u>\$ 72,137</u>
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LIABILITIES

Accounts payable	\$ 41
Accrued interest expense	<u>675</u>
Total liabilities	716

FUND BALANCE

Fund balance-unassigned	\$ 37,945
Fund balance-restricted	<u>33,476</u>

Total fund balance	<u>71,421</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 72,137</u>
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See Accountant's Compilation Report

**LONE PINE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUND TYPE-GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2014**

REVENUES

Ad valorem taxes	\$ 23,061
Donations	7,201
Fundraising	2,104
Grant income	25,837
Insurance rebate	4,141
Interest income	2
Oil and gas royalties	24
Proceeds from bond issue	<u>60,000</u>

TOTAL REVENUES	122,370
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EXPENDITURES

Bond expenses	2,905
Building maintenance	1,292
Capital outlay	49,934
Equipment repair	3,451
Fuel	560
Grant expense	6,000
Insurance	4,563
Interest	1,871
Miscellaneous	277
Office supplies	146
Safety supplies and expense	2,085
Training	128
Truck maintenance	5,798
Utilities	<u>1,027</u>

TOTAL EXPENDITURES	<u>80,037</u>
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EXCESS OF REVENUES OVER EXPENDITURES	42,333
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FUND BALANCE, BEGINNING OF YEAR	<u>29,088</u>
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FUND BALANCE, END OF YEAR	<u><u>\$ 71,421</u></u>
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